

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

01 MARCH 2021

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2020-21

Lead Councillor: Councillor Peter Marriott, Chairman of the Audit Committee

Strategic Director: Graeme Clark

Key decision: Yes

Access: Public

1. Purpose and summary

1.1 Purpose and summary of the report.

1.2 The Committee's Terms of Reference include provision for the Committee to approve, monitor and comment on the progress made in the achievement of the Internal Audit Plan. An update on the current position of the Internal Audit Plan 2020-21 is presented for the Audit Committee to note progress being made.

2. Recommendation

It is recommended that the Audit Committee notes the contents of the:-

Internal Audit Plan 2020-21 progress report as attached in Annexe 1 and endorse the changes to be made in the audit internal audit plan for 2020-21 to meet current priorities.

3. Reason for the recommendation

To enable the Audit Committee to be informed of the work that has been completed to date to provide them with assurance that the control environment is working as intended focusing on current issues with the resources currently available.

4. Background

4.1 The progress report for 2020-21 Internal Audit Plan including previous revisions approved by the Audit Committee at the November 2020 meeting is detailed in Annexe 1.

4.2 The number of days originally allocated to be delivered in the plan will be achieved however there may be a few reviews that will be finalised in 2021-22 financial year

due to the initial delays in starting reviews due to the covid restriction. It is however my assessment that the reviews covered will be sufficient to provide an audit opinion on the assurance framework to management on the control environment. This opinion will be included in the Annual Governance Statement to support the 2020-21 Statement of Financial Accounts.

5. Relationship to the Corporate Strategy and Service Plan

5.1 A financially-sound Waverley, with infrastructure and services fit for the future

6. Implications of decision

6.1 Resource (Finance, procurement, staffing, IT)

There are no specific financial implications from this report as resources will be financed from existing budgets, however, the delivery of the Audit Plan will contribute towards the Council's sound financial and management processes and help ensure sound probity and governance arrangements are in place. Budget information is provided in Section 8 of Annex 1.

6.2 Risk management

The reviews included in this plan have been risk assessed as being necessary to provide management with assurance that the controls in place are sufficient to safeguard the authority's assets.

6.3 Legal

The Council must have an operational Audit Plan that covers a period of no more than a year in order to fully comply with the requirements of the Code of Practice issued by CIPFA, which is given mandatory status by the Accounts and Audit Regulations 2015.

6.4 Equality, diversity and inclusion

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

6.5 Climate emergency declaration

There are no direct implications in this report

7. Consultation and engagement

7.1 Heads of Service, Management Board and the Chairman and Vice-Chairman of the Audit Committee were consulted on the content of the proposed draft Audit Plan.

8. Other options considered

8.1 N/A

9. Governance journey

9.1 The minutes of the meeting will be included on the next Council agenda.

Annexes:

Annexe 1 – Progress on the Internal Audit Plan for 2020-21

Background Papers

There are no background papers, as defined by Section 100D(5) of the Local Government Act 1972).

CONTACT OFFICER:

Name: Gail Beaton
Position: Internal Audit Manager
Telephone: 01483 523260
Email: gail.beaton@waverley.gov.uk

Agreed and signed off by:
Legal Services: 09/02/2021
Head of Finance: 08/02/2021
Strategic Director: 09/02/2021
Portfolio Holder: N/A